

RECORDATION NO. 27488 FILED

MAY 02 '08 -9 30 AM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

May 2, 2008

Ms. Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Equipment Lease, dated as of May 2, 2008, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: General Electric Capital Corporation
201 High Ridge Road
Stamford, CT 06905

Lessee: Cemex, Inc.
840 Gessner, Suite 1400
Houston, TX 77024

Ms. Anne K. Quinlan, Esq.
May 2, 2008
Page 2

A description of the railroad equipment covered by the enclosed document is:

1 ES44AC locomotive: WRRRC 81.

A short summary of the document to appear in the index is:

Memorandum of Equipment Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Robert W. Alvord', with a checkmark to the left.

Robert W. Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF EQUIPMENT LEASE

Memorandum of Equipment Lease made and entered into as of May 2, 2008 by and between Cemex, Inc., a Louisiana corporation ("*Lessee*") and General Electric Capital Corporation, a Delaware corporation ("*Lessor*"). Capitalized terms used herein which are not defined herein shall have their respective meanings ascribed thereto in the Lease (as defined below).

WITNESSETH


1. The undersigned have entered into that certain Equipment Lease (the "*Lease*"), dated as of May 2, 2008, whereby the Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor a certain locomotive bearing a unit number listed on Exhibit A attached hereto and all additions and alterations thereof, replacements thereof and substitutions thereof, subject to the term defined in said Lease. Lessor and Lessee shall from time to time enter into Lease Supplements whereby such a locomotive should become subject to the Lease.
2. This Memorandum of said Lease is being recorded with the Surface Transportation Board pursuant to and in conformity with 49 U.S.C. 11301.
3. The parties hereto are the same parties to said Lease and such parties do hereby acknowledge and confirm the rights and obligations made therein and the interests of the Lessor therein.
4. The parties hereto acknowledge that said Lease shall be available for inspection by contacting the following party:

CEMEX, INC.
840 Gessner, Suite 1400
Houston, Texas 77024
Attn: Jeff Mathews

This memorandum may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one such memorandum.

IN WITNESS WHEREOF, the parties hereto wish to show for the public record the ownership of the said railroad equipment by Lessor, and the leasehold interest therein of Lessee and accordingly have each caused this Memorandum to be duly executed by their respective officers duly authorized as of May 2, 2008.

Cemex, Inc., as Lessee

By: 
Its: CVP Logistics

CEMEX, INC.
840 Gessner, Suite 1400
Houston, Texas 77024
Attn: Jeff Mathews

General Electric Capital Corporation, as
Lessor

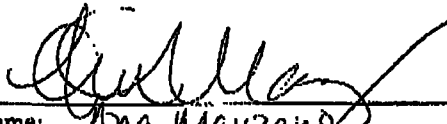
By: _____
Its: _____

General Electric Capital Corporation
201 High Ridge Road
Stamford, Connecticut 06905
Attn: GETF Rail Portfolio Manager

STATE OF TEXAS)
COUNTY OF HARRIS) SS:

On this, the 30 day of April 2008, before, a Notary Public in and for said County and State, personally appeared Juan Carlos Herrera, who being by me duly sworn, says that (s)he is the EVP Logistics of Cemex, Inc., that said instrument was signed on April, 2008 on behalf of said company by authority of its Board of Directors and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.


Name: Ana Manzana
Notary Public
My Commission Expires: 10/29/08
Residing in Houston, Texas

STATE OF)
COUNTY OF) SS:

On this, the ____ day of ____ 2008, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that he is the _____ of General Electric Capital Corporation that said instrument was signed on _____, 2008 on behalf of said company by authority of its _____, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

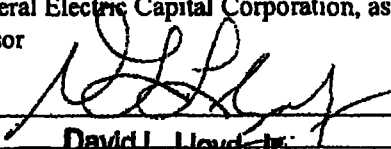
IN WITNESS WHEREOF, the parties hereto wish to show for the public record the ownership of the said railroad equipment by Lessor, and the leasehold interest therein of Lessee and accordingly have each caused this Memorandum to be duly executed by their respective officers duly authorized as of May 2, 2008.

Cemex, Inc., as Lessee

By: _____
Its: _____

CEMEX, INC.
840 Gessner, Suite 1400
Houston, Texas 77024
Attn: Jeff Mathews

General Electric Capital Corporation, as
Lessor

By: 
Its: David L. Lloyd, Jr.
Vice President

General Electric Capital Corporation
201 High Ridge Road
Stamford, Connecticut 06905
Attn: GETF Rail Portfolio Manager

State of Connecticut

ss. (Stamford)

County of Fairfield

On this 1st day of May 2008, before me, Diane Marie Simalchik, the undersigned officer, personally appeared David L. Lloyd, Jr., who acknowledged himself to be a Vice President of General Electric Capital Corporation and that he as Vice President, being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself as Vice President.

In witness whereof I hereunto set my hand.

DIANE MARIE SIMALCHIK
NOTARY PUBLIC
MY COMMISSION EXPIRES NOV. 30, 2010


Diane Marie Simalchik
Notary Public

My Commission Expires:
November 30, 2010

Exhibit A

Equipment:	Model ES44AC Locomotive
Quantity:	One (1)
Unit Numbers:	WRRC 81

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 5/2/08



Robert W. Alvord